

REMARKS

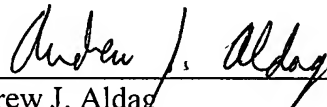
Claims 1 – 106 are present in the subject application.

In the Office Action dated April 10, 2006, the Examiner takes the position that the claims are directed to more than one invention. The Examiner has further required an election of one of the following groups: Group I (Claims 1 – 91), drawn to a method and apparatus of suspending a well using a first and second barrier, classified in class 166, subclass 285; or Group II, (Claims 92 - 106), drawn to a method of completing a sub-sea well, classified in class 166, subclass 360.

In response to the Examiner's requirement, Applicants elect, without traverse, Group II, (Claims 92 - 106). Applicants reserve the right to file claims including the subject matter of the non-elected claims in divisional or continuation applications.

The application is considered to be in condition for examination and favorable action is earnestly solicited.

Respectfully submitted,



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